

## **BEFORE THE DELAWARE STATE FIRE COMMISSION**

In re: Leipsic Fire Company

### **ORDER**

At its meeting on August 18, 2026, the Delaware State Fire Prevention Commission held a hearing upon a notice to show cause regarding an overdue annual financial audit from Leipsic Fire Company (“Leipsic”). The Commission heard testimony from Leipsic regarding the report. The report was due on July 15, 2026, pursuant to 16 *Del. C.* § 6608 and 1 DE ADMIN. CODE 708.4.1.

### **Summary of the Evidence**

Leipsic’s President, Samantha Grimminger, appeared virtually on behalf of the Department. Ms. Grimminger said Leipsic received forms from the accountant with the former’s president’s name. The forms had to be redone. Leipsic submitted the report on August 10, 2026.

### **Findings of Fact and Conclusions of Law**

Each Delaware fire company is required to submit an annual financial audit for review to the Commission pursuant to 16 *Del. C.* §6608. The Commission is empowered to promulgate regulations governing the audit process, including “specifying the required types of audits, the reporting periods, procedures for reviewing the audits and the processes to be followed in the event a company fails

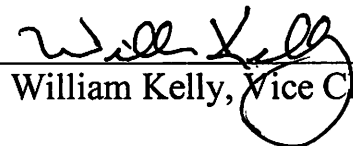
to submit or submits an inadequate audit.” 16 *Del. C.* §6608(a). Commission regulations specify that extensions may be granted only where there is a showing of “hardship,” which is defined as something “beyond the company’s control.” 1 DE ADMIN. CODE 708.4.2. “The Commission’s decision on the extension request shall be final.” *Id.* The Commission has the authority, after a hearing, to impose a civil penalty of up to \$100 for each day a fire company fails to comply with any regulation promulgated under Section 6608.

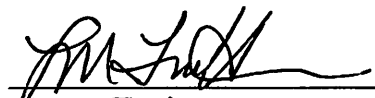
Leipsic did not seek an extension. The circumstances causing the late report were not extraordinary.

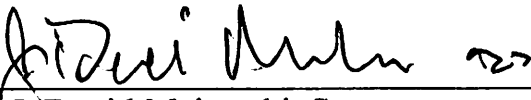
After due consideration, the Commission voted to impose the statutory penalty of \$2500 for the late report.

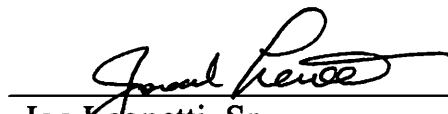
**IT IS SO ORDERED, this 22<sup>nd</sup> day of September, 2026 by the Commission:**

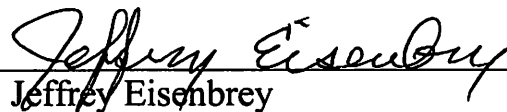
  
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Ron Marvel, Chairman

  
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William Kelly, Vice Chairman

  
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Lynn Truitt

  
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J. David Majewski, Sr.

  
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Joe Leonetti, Sr.

  
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Jeffrey Eisenbrey